I Bereby certify, that this paper (along with any paper referred to as being attached of enclosed) is being deposited with the U.S. Postal Service as Express Mail, Abifl No. EV872308464US, on the date shown below in an envelope addressed of MS RCE, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.

Dated: August 1, 2007 Signature: (Juan Quintero)

Docket No.: 28216/38681B

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Ashoke K. SenGupta et al.

Application No.: 10/626,009

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Filed: July 24, 2003 Art Un

For: VISCOUS COMPOSITIONS CONTAINING

HYDROPHOBIC LIQUIDS

Art Unit: 1713

Confirmation No.: 9906

Examiner: W. K. Cheung

AMENDMENT "E" – ACCOMPANYING RCE FILING

MS RCE Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated February 1, 2007, finally rejecting claims 1-7, 14-18 and 34-53, please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 6 of this paper.